

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA**

**CASE NO. 23-CV-20413-RAR**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**ENGİN YESİL, et al.,**

Defendants.

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**CONSENT JUDGMENT**

**THIS CAUSE** comes before the Court upon the parties' Joint Motion to Approve Consent Judgment in Favor of the United States, [ECF No. 45] ("Motion"). As stated in the Motion, the parties agree as follows:


1. The Court has jurisdiction over this matter.
2. Defendant Yesil has unpaid federal income tax liabilities for the years 2011, 2015, 2016, 2017, 2018, 2019, 2020, and 2021, plus statutory additions, in the total amount of \$15,496,823.10 as of October 23, 2023, plus statutory additions accruing thereafter including interest in accordance with 26 U.S.C. §§ 6601, 6621, 6622.
3. The federal tax liens reflecting Defendant Yesil's tax liabilities for the years at issue are valid and may be enforced against the real property owned by Defendant Yesil located at 40 Star Island Dr., Miami Beach, FL 33139 ("the Property").

Accordingly, the Court finds that the Motion should be granted. It is therefore **ORDERED AND ADJUDGED** as follows:

1. The Parties' Joint Motion to Approve Consent Judgment in Favor of the United States, [ECF No. 45], is **GRANTED**.
2. Judgment is granted in favor of the United States and against Defendant Engin Yesil for his assessed but unpaid federal income taxes for 2011, 2015, 2016, 2017, 2018, 2019, 2020, and 2021, plus statutory additions, in the total amount of \$15,496,823.10 as of October 23, 2023, plus statutory additions accruing thereafter.
3. The federal tax liens that arose upon assessment of the taxes owed by Defendant Yesil for 2011, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 are valid, and may be enforced against the Property.
4. Should the United States of America force a sale of the Property, the first mortgage owned and held by Defendant DB Private Wealth Mortgage, Ltd. ("DBPWM") or its successor shall have priority over the United States' tax liens.
5. In the event that the Property is sold in a private sale, ten days prior to the closing of such sale, Defendant Yesil shall request from Defendant DBPWM an estoppel letter which when provided by DBPWM will include all amounts owed to DBPWM under its mortgage.
6. Nothing in this judgment precludes DB Private Wealth Mortgage Ltd. from filing its own foreclosure action against Defendant Yesil regarding the Property. In the event that DBPWM does file its own foreclosure action, it agrees to name and properly serve the United States unless the United States provides notice to DBPWM that the Notices of Federal Tax Liens and judgment lien have been satisfied.
7. The parties shall bear their own costs and fees.

The Clerk is directed to **CLOSE** this case and the Court reserves jurisdiction to issue any further orders deemed necessary and proper to enforce this Consent Judgment.

**DONE AND ORDERED** in Miami, Florida, this 1st day of December, 2023.

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**RODOLFO A. RUIZ II**  
**UNITED STATES DISTRICT JUDGE**